

Christopher K. Tahbaz
 Jennifer R. Cowan
 DEBEVOISE & PLIMPTON LLP
 919 Third Avenue
 New York, New York 10022
 Tel. (212) 909-6000
Attorneys for Plaintiffs

UNITED STATES DISTRICT COURT
 SOUTHERN DISTRICT OF NEW YORK

-----	x
INNA GUDAVADZE, LIANA ZHMOTOVA and IYA	:
PATARKATSISHVILI,	:
	:
Plaintiffs,	:
	:
v.	08-Civ-3363 (RJS)
	:
JOSEPH KAY (A/K/A JOSEPH KAKALASHVILI, A/K/A	:
JOSEPH KEJ, A/K/A IOSEB KAKALASHVILI, A/K/A	:
IOSEB KAKIASHVILI) AND EMANUEL ZELTSER,	:
	:
Defendants.	:
-----	x

**DECLARATION OF JENNIFER R. COWAN, ESQ.
 IN SUPPORT OF PLAINTIFFS' REPLY TO DEFENDANT EMANUEL
 ZELTSER'S CROSS-MOTION FOR AN ORDER DISMISSING ACTION
AND OPPOSITION TO PLAINTIFFS' ORDER TO SHOW CAUSE**

I, Jennifer R. Cowan, declare as follows:

1. I am a member of the bar of the State of New York and of this Court and counsel in the New York office of the law firm of Debevoise & Plimpton LLP, attorneys for Plaintiffs Inna Gudavadze, Liana Zhmota and Iya Patarkatsishvili.

2. I make this Declaration to put before the Court certain documents related to Plaintiffs' Reply to Defendant Emanuel Zeltser's Cross-Motion for an Order Dismissing Action and Opposition to Plaintiffs' Order to Show Cause.

3. Attached to this Declaration as Exhibit A is a true and correct copy of the Certificate of Service by Michael Corleone, dated April 7, 2008.

4. Attached to this Declaration as Exhibit B are true and correct copies of the letters from Debevoise & Plimpton LLP to the Prime Minister of Georgia, His Excellency Lado Gurgenidze, dated March 18, 2008, and the Prosecutor General of Georgia, Mrs. Eka Tkeshelashvili, dated March 18, 2008.

5. Attached to this Declaration as Exhibit C is a true and correct copy of the Letter from Debevoise & Plimpton LLP to the Office of the President of Israel, dated March 27, 2008.

6. Attached to this Declaration as Exhibit D is a true and correct copy of the Letter from Debevoise & Plimpton LLP to the Prosecutor General of Belarus, Mr. Grigory Vasilevich, dated May 6, 2008.

7. Attached to this Declaration as Exhibit E is a true and correct copy of the Order To Show Cause, dated April 21, 2008.

8. Attached to this Declaration as Exhibit F is a true and correct copy of the letter from Price Gielen to Debevoise & Plimpton LLP, dated May 1, 2008.

* * *

Pursuant to 28 U.S.C. §1746, I declare under penalty of perjury that the foregoing is true and correct.

Dated: New York, New York
May 7, 2008

Respectfully submitted,

/s Jennifer R. Cowan

Jennifer R. Cowan, Esq.

EXHIBIT A

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORKINNA GUDAVADZE, LIANA ZHMOTOVA AND
IYA PATARKATSISHVILI

- against -

JOSEPH KAY(A/K/A JOSEPH KAKALASHVILI A/K/A
JOSEPH KEJ A/K/A IOSEB KAKALASHVILI A/K/A IOSEB
KAKIASHVILI), AND EMANUEL ZELTSERPlaintiff
[REDACTED]
[REDACTED]INDEX #:
08 CV 03363
DATE FILED:
04/04/2008Defendant(s)
[REDACTED]JUDGE:
RICHARD J. SULLIVAN
ATTORNEY FILE#:
[REDACTED]

STATE OF NEW YORK: COUNTY OF NASSAU: ss:

MICHAEL CORLEONE, BEING DULY SWORN DEPOSES AND SAYS DEPONENT IS NOT A PARTY TO THIS ACTION AND IS OVER THE AGE OF EIGHTEEN YEARS AND RESIDES IN THE STATE OF NEW YORK

That on 04/05/2008, 01:21PM at 235 WEST 76TH STREET, NEW YORK NY 10023, deponent served the within SUMMONS IN A CIVIL CASE, VERIFIED COMPLAINT, FRCP 7.1 DISCLOSURE STATEMENT, CIVIL COVERSHEET, INDIVIDUAL PRACTICES OF RICHARD J. SULLIVAN, CASE MANAGEMENT PLAN AND SCHEDULING ORDER ECF, DEFAULT JUDGEMENT PROCEDURE, 3RD AMENDED INSTRUCTIONS FOR FILING AN ELECTRONIC CASE OR APPEAL & PROCEDURES FOR ELECTRONIC CASE FILING on EMANUEL ZELTSER, a defendant in the above action.

By delivering a true copy thereof to and leaving with OSCAR MATOS/DOORMAN, a person of suitable age and discretion at the above address, the said premises being the defendant's dwelling place/usual place of abode within the State of NEW YORK.

Deponent completed service by depositing a copy of the above described papers in a post paid, properly addressed envelope in an official depository under the exclusive care and custody of the United States Post Office in the State of NEW YORK, on 04/05/2008 addressed to defendant EMANUEL ZELTSER at 235 WEST 76TH STREET, APT. #16A., NEW YORK NY 10023 with the envelope bearing the legend PERSONAL AND CONFIDENTIAL and did not indicate on the outside thereof that the communication was from an attorney or concerned an action against the defendant.

DEPONENT DESCRIBES THE INDIVIDUAL SERVED AS FOLLOWS:

Sex M Approximate age 61 Approximate height 6'01" Approximate weight 240 Color of skin WHITE Color of hair BALDING
WHITE Other ACCENT, GLASSES

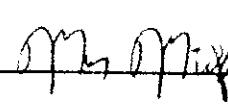
OSCAR MATOS told the deponent that EMANUEL ZELTSER was not presently in the military service of the United States Government or on active duty in the military service in the State of NEW YORK or a dependent of anybody in the military.

THE DOORMAN PERFORMS NORMAL DUTIES AS A DOORMAN AND WOULD NOT ALLOW DEPONENT ACCESS TO DEFENDANT'S APARTMENT DOOR.**

DEBEVOISE & PLIMPTON
LLP
919 THIRD AVENUE
NEW YORK, NY 10022
(212)909-6000

MICHAEL CORLEONE

Sworn to before me on 04/07/2008
MAUREEN MCCAFFREY NO.01MC5018583
NOTARY PUBLIC, STATE OF NEW YORK
QUALIFIED IN SUFFOLK COUNTY
COMMISSION EXPIRES OCTOBER 4, 2009



U.S. POSTAL SERVICE		CERTIFICATE OF MAILING
MAY BE USED FOR DOMESTIC AND INTERNATIONAL MAIL, DOES NOT PROVIDE FOR INSURANCE—POSTMASTER		
Received From: <u>P.O. BOX 470</u> <u>MINEOLA, NY 11501-0470</u> <u>“Personal & Confidential”</u>		
One piece of ordinary mail addressed to: <u>EMANUEL ZELTSER</u> <u>235 WEST 76th STREET</u> <u>APT. # 16A</u> <u>NEW YORK, NY 10023</u>		
PS Form 3817, Mar. 1989		



0000

\$1.05
00010003-03

U. S. POSTAGE
PAID
GARDEN CITY, NY
11530
APR 05 08
HMOCKT

EXHIBIT B

DE BEVOISE & PLIMPTON LLP

Tower 42
Old Broad Street
London EC2N 1HQ
Tel +44 20 7786 9000
Fax +44 20 7588 4180
www.debevoise.com

18 March, 2008

The Rt Hon Lord Goldsmith QC
European Chair of Litigation
Tel +44 20 7786 3007
phgoldsmith@debevoise.com

His Excellency Lado Gurgenidze
Prime Minister of the Republic of Georgia
Ingorokva Str 7
Tbilisi
Georgia
Fax: +995 32 921069
Tel: +995 32 92 2243

Your Excellency,

Estate of Badri Patarkatsishvili

Following his death earlier this year, we have been instructed by the widow and two daughters of Badri Patarkatsishvili, Inna Gudavadze, Liana Zhmotova and Iya Patarkatsishvili. Our clients are heirs and beneficiaries of his estate.

We understand that Mr. Joseph Kay acting with Mr. Emanuel Zeltser have been representing themselves as authorized to act on behalf of the Estate of Badri Patarkatsishvili. These persons have been presenting purported authorizations to act. There is strong evidence that their purported authorizations are not valid and indeed may well be fabricated. For example, Mr. Zeltser has produced a copy of an alleged Power of Attorney purportedly signed by Mr. Patarkatsishvili before his death but which cannot have survived his death. There are other documents purportedly dated 14 November 2007, which we know have been presented as purported authorization, but there is convincing evidence that these documents cannot have been executed by Mr. Patarkatsishvili on the date alleged.

We are continuing to investigate these allegations and also to pursue the rights of our clients.

We suspect that Mr. Kay may have been presenting himself to you and to the Georgian government and authorities also as authorized to represent the estate of Mr. Patarkatsishvili. If that is the case, we would respectfully invite you to note that he is not authorized so to do. We would put you on notice that we would challenge on behalf of our clients any dealings with Mr. Kay concerning assets of Mr. Patarkatsishvili.

Debevoise & Plimpton LLP is a registered limited liability partnership established under the laws of the State of New York.
A list of the partners' names and their professional qualifications is open to inspection at the above address.
The partners are either solicitors or registered foreign lawyers. The firm is regulated by the Solicitors Regulation Authority.

His Excellency Lado Gurgenidze

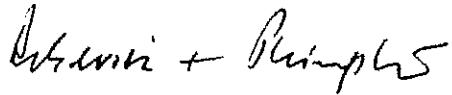
2

March 18, 2008

May we therefore ask that this letter is drawn to the attention of any authorities in Georgia who are approached by Mr. Kay and we would be grateful to receive information as to what approaches he has made and what documentation he has produced as purportedly evidencing his claim.

We remain available, of course, to provide further information as you may require.

Yours faithfully,



Debevoise & Plimpton LLP

DE BEVOISE & PLIMPTON LLP

Tower 42
Old Broad Street
London EC2N 1HQ
Tel +44 20 7786 9000
Fax +44 20 7588 4180
www.debevoise.com

18 March, 2008

The Rt Hon Lord Goldsmith QC
European Chair of Litigation
Tel +44 20 7786 3007
phgoldsmith@debevoise.com

Mrs Eka Tkeshelashvili
Prosecutor General of Georgia
24 Gorgasali Street
Tbilisi 0133
Georgia
Fax: +995 32 405042

Dear Mrs. Tkeshelashvili,

Estate of Badri Patarkatsishvili

Following his death earlier this year, we have been instructed by the widow and two daughters of Badri Patarkatsishvili, Inna Gudavadze, Liana Zhmotova and Iya Patarkatsishvili. Our clients are heirs and beneficiaries of his estate.

We understand that Mr. Joseph Kay acting with Mr. Emanuel Zeltser have been representing themselves as authorized to act on behalf of the Estate of Badri Patarkatsishvili. These persons have been presenting purported authorizations to act. There is strong evidence that their purported authorizations are not valid and indeed may well be fabricated. For example, Mr. Zeltser has produced a copy of an alleged Power of Attorney purportedly signed by Mr. Patarkatsishvili before his death but which cannot have survived his death. There are other documents purportedly dated 14 November 2007, which we know have been presented as purported authorization, but there is convincing evidence that these documents cannot have been executed by Mr. Patarkatsishvili on the date alleged.

We are continuing to investigate these allegations and also to pursue the rights of our clients.

We suspect that Mr. Kay may have been presenting himself to you and to the Georgian government and authorities also as authorized to represent the estate of Mr. Patarkatsishvili. If that is the case, we would respectfully invite you to note that he is not authorized so to do. We would put you on notice that we would challenge on behalf of our clients any dealings with Mr. Kay concerning assets of Mr. Patarkatsishvili.

May we therefore ask that this letter is drawn to the attention of any authorities in Georgia who are approached by Mr. Kay and we would be grateful to receive

Debevoise & Plimpton LLP is a registered limited liability partnership established under the laws of the State of New York.
A list of the partners' names and their professional qualifications is open to inspection at the above address.
The partners are either solicitors or registered foreign lawyers. The firm is regulated by the Solicitors Regulation Authority.

Mrs Eka Tkeshelashvili

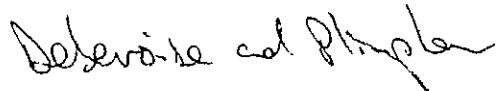
2

March 18, 2008

information as to what approaches he has made and what documentation he has produced as purportedly evidencing his claim.

We remain available, of course, to provide further information as you may require.

Yours faithfully,



Debevoise & Plimpton LLP

EXHIBIT C

DE BEVOISE & PLIMPTON LLP

Tower 42
Old Broad Street
London EC2N 1HQ
Tel +44 20 7786 9000
Fax +44 20 7588 4180
www.debevoise.com

27 March 2008

The Rt Hon Lord Goldsmith QC
European Chair of Litigation
Tel +44 20 7786 3007
phgoldsmith@debevoise.com

Office of The President of the State of Israel
3 Hanassi Street
Jerusalem
92188 Israel
Fax: +972-2-5611033
Email: president@president.gov.il

Estate of Badri Patarkatsishvili

Your Excellency:

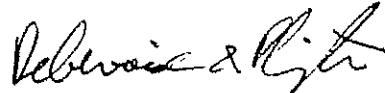
We act for Inna Gudavadze and her two daughters, Liana Zhmotova and Iya Patarkatsishvili. Mrs. Gudavadze is the widow of Badri Patarkatsishvili, a prominent Georgian businessman and politician who died in the United Kingdom on 12 February 2008. Our clients are heirs and beneficiaries of Mr. Patarkatsishvili's estate, which includes very significant business interests in Israel.

It has come to our attention that a number of individuals have recently attempted to gain information and documentation regarding Mr. Patarkatsishvili's assets in various jurisdictions, including in Israel. Our clients dispute that these people have authority to do so or that the documents on which they are purporting to rely are genuine or valid. Our clients fear that this is part of a concerted effort to deprive them of the assets to which they are properly entitled. Given the seriousness of the issue and the importance of it to our clients, we are continuing to investigate the allegations against these individuals and also to pursue the rights of our clients.

We suspect that the President's Office may be approached by such individuals purporting to be authorized to act on behalf of Mr. Patarkatsishvili's estate. If that is the case, we would respectfully ask that your Office provide us with any information concerning such approaches.

We remain available, of course, to provide any further information you may require in this connection.

Yours faithfully,


Debevoise & Plimpton LLP

Debevoise & Plimpton LLP is a registered limited liability partnership established under the laws of the State of New York
A list of the partners' names and their professional qualifications is open to inspection at the above address
The partners are either solicitors or registered foreign lawyers The firm is regulated by the Solicitors Regulation Authority

EXHIBIT D

DEBEVOISE & PLIMPTON LLP

Tower 42
Old Broad Street
London EC2N 1HQ
Tel +44 20 7786 9000
Fax +44 20 7588 4180
www.debevoise.com

6 May 2008

Mr Grigory Vasilevich
Prosecutor General
24 Internationalnaya St.
Minsk
220050
Belarus

By email: gusev@sbp.gov.by

Dear Sir:

As you are aware, we act for Inna Gudavadze and other members of her family. We write concerning Emanuel Zeltser, whom we understand to be in your custody.

Last month, Mr Zeltser's brother, Mark, approached us expressing concerns about the state of Mr Zeltser's health in light of pre-existing medical conditions. We were told that an ambulance had been called for Mr Zeltser several times, and that Mr Zeltser was not receiving the medication he needed. In response we expressed sympathy with Mark Zeltser's concerns and encouraged him to take the matter up with the US consular authorities as the persons in the best position to investigate and provide any necessary assistance.

We believe that he did so and we have now seen statements issued by those officials. In particular we have seen the 29 April 2008 statement of the United States Embassy in Minsk (attached). This states that Mr. Zeltser has not been allowed to take his required daily medications. In an action that we brought against Mr. Zeltser in a US court, we have also seen allegations stated in papers filed on Mr. Zeltser's behalf last week that an official of the US Department of State reported that Mr. Zeltser has been beaten while in custody.

We do not know the truth of these allegations especially as we have no direct knowledge and we have also received other conflicting reports of his treatment and condition.

However, we would like to make it clear on behalf of our client and ourselves that we support the calls of others for Mr. Zeltser to receive the full medical attention

Debevoise & Plimpton LLP is a registered limited liability partnership established under the laws of the State of New York.

A list of the partners' names and their professional qualifications is open to inspection at the above address.
The partners are either solicitors or registered foreign lawyers. The firm is regulated by the Solicitors Regulation Authority

May 6, 2008

he requires and of course that, if there is any truth in the allegations of mistreatment, it should immediately be brought to an end.

As you will recall, we wrote to you on the 19th March 2008 and indicated that our clients, who are concerned that they are the victims of an actual or attempted fraud, supported the continuation of your investigation, and on behalf of our clients we offered to cooperate with it. Of course, that offer was made on the assumption that Mr. Zeltser would receive the benefit of treatment in accordance with applicable international standards. Although we never received a reply to our letter of 19th March, we must make it clear that our clients' support for your investigation and our offer of cooperation are conditional upon Mr. Zeltser being treated in accordance with such appropriate standards.

If you wish to discuss any of the above, please do not hesitate to contact Lord Goldsmith or Karolos Seeger of this office, at +44 207 786 9000 or at phgoldsmith@debevoise.com and kseeger@debevoise.com.

Yours faithfully,

Debevoise & Plimpton LLP
Debevoise & Plimpton LLP

EXHIBIT E

Christopher K. Tahbaz
 Jennifer R. Cowan
 DEBEVOISE & PLIMPTON LLP
 919 Third Avenue
 New York, New York 10022
 Tel. (212) 909-6000
Attorneys for Plaintiffs

USDC SDNY
DOCUMENT
ELECTRONICALLY FILED
DOC #:
DATE FILED: <u>4/27/08</u>

UNITED STATES DISTRICT COURT
 SOUTHERN DISTRICT OF NEW YORK

INNA GUDAVADZE, LIANA ZHMOTOVA and IYA
 PATARKATSISHVILI,

v.

Plaintiffs,

x
 :

08-Civ-3363 (RJS)

JOSEPH KAY (A/K/A JOSEPH KAKALASHVILI, A/K/A
 JOSEPH KEJ, A/K/A JOSEB KAKALASHVILI, A/K/A
 JOSEB KAKIASHVILI) AND EMANUEL ZELTSER,

Defendants.

ORDER TO SHOW CAUSE
 FOR PRELIMINARY
 INJUNCTION AND
 EXPEDITED
 PROCEEDINGS

x

Upon the accompanying declarations of Lasha Birkia, Paul Blyumkin, Michelle
 Duncan, Inna Gudavadze, Anatoly Motkin, Vladimir Voronoff, and Jennifer R. Cowan,
 Esq., together with the exhibits annexed thereto, and upon the memorandum of law
 submitted herewith, and the summons and complaint filed on April 4, 2008,

IT IS HEREBY ORDERED that defendants Joseph Kay (a/k/a Joseph
 Kakalashvili a/k/a Joseph Kej a/k/a Ioseb Kakalashvili a/k/a Ioseb Kakiashvili) and
 Emanuel Zeltser show cause before the Hon. Richard J. Sullivan, United States District
 Judge, at Courtroom 21C in the United States Courthouse located at 500 Pearl Street,
 on May 8, 2008 at 10:00am, or as soon thereafter
 as counsel can be heard, why an
 order should not be issued

- (i) Pursuant to Rule 65 of the Federal Rules of Civil Procedures, granting a preliminary injunction enjoining Defendants from claiming that:
 - (a) either Defendant is authorized to act or speak on behalf of the estate of Arkady (Badri) Patarkatsishvili, unless and until a court of competent jurisdiction finds to the contrary;
 - (b) the "Deed of Appointment of Executor" allegedly executed on November 14, 2007; the "Letter of Wishes" allegedly executed on November 14, 2007; or any other document empowers Defendant Kay to act as the executor of Mr. Patarkatsishvili's estate or in any other representative capacity unless and until a court of competent jurisdiction finds to the contrary; or
 - (c) the "Power of Attorney" attached hereto as Exhibit A is valid notwithstanding Mr. Patarkatsishvili's death and permits Defendant Zeltser to act or speak on behalf of Mr. Patarkatsishvili or his estate;

It is hereby ordered

¶ Pursuant to Rules 26, 34(b)(2)(A) and 57 of the Federal Rules of Civil Procedure, granting expedited discovery as follows:

- a. Defendants shall produce for inspection at the offices of Debevoise & Plimpton LLP, 919 Third Avenue, New York, New York 10022 by 3 p.m. on May 1, 2008, the original, signed copies of the following documents:
 - (a) the Power of Attorney from Badri Patarkatsishvili to Emanuel E. Zeltser, Esq., notarized on December 14, 2006;
 - (b) The "Deed of Appointment of Executor" of the estate of Badri Patarkatsishvili allegedly executed on November 14, 2007;
 - (c) The "Letter of Wishes" by Badri Patarkatsishvili allegedly executed on November 14, 2007;
 - (d) Any other document that Defendants claim is a last will and testament of Badri Patarkatsishvili or the functional equivalent thereof;
 - (e) Any other document that Defendants believe gives either of them an interest in or the right to act or speak on behalf of Mr. Patarkatsishvili or his estate; and

(f) Any document that Defendants believe gives either of them the authority to act with respect to assets which were owned, either directly, indirectly, or partially by Mr. Patarkatsishvili. *and*

b. Plaintiffs may have those documents inspected and tested by forensic document experts so long as the testing process does not destroy or materially alter the documents, and they shall remain available for physical inspection for the time reasonably required to complete such inspection and testing.

c. Defendants shall produce for inspection and copying at the offices of Debevoise & Plimpton LLP, 919 Third Avenue, New York, New York 10022 by 3 p.m. on _____, 2008 the documents requested in Plaintiffs' First Request for Production of Documents directed to each defendant, dated April 21, 2008, and attached to the Cowan Declaration as Exhibits O and P.

d. Plaintiffs shall serve any Requests for Admission and Interrogatories on Defendant Kay by 3 p.m. on _____, 2008.

e. Defendant Kay shall serve any responses to the Requests for Admission and Interrogatories on Plaintiffs by 3 p.m. on _____, 2008.

f. Pursuant to the Notice of Deposition attached to the Cowan Declaration as Exhibit Q, Defendant Kay shall appear for his deposition at the offices of Debevoise & Plimpton LLP, 919 Third Avenue, New York, New York 10022, on _____, 2008 at 9:00 a.m.

(iii) Pursuant to Rule 57 of the Federal Rules of Civil Procedure, setting a schedule for submitting a motion for partial summary judgment, and any opposition thereto, on the issue of whether, as a matter of law, the Power of Attorney, notarized on December 14, 2006, became ineffective upon the death of Mr. Patarkatsishvili, specifically:

a. The motion for partial summary judgment and supporting memorandum of law shall be served by overnight courier or by hand on Defendants or their counsel and electronically filed with this Court so as to be received on or before _____.m. on _____, 2008;

b. Any opposition to the motion shall be electronically filed with this Court so as to be received on or before 5:00 p.m. on April 21, 2008;

c. Any reply in further support of the motion shall be served by overnight courier or by hand on Defendants or their counsel and electronically filed with this Court so as to be received on or before 5:00 p.m. on April 21, 2008.

JOF

IT IS FURTHER ORDERED that, sufficient cause having been shown, service by overnight courier of this Order, together with the papers upon which it was granted, shall be good and sufficient if delivered to the residences of Defendants or to their attorneys on or before 5:00 p.m. on April 22, 2008. *although counsel agreed to serve Mr. Little on April 21 by hand, fax or email.*
 IT IS FURTHER ORDERED that any papers in opposition to this order to show cause shall be electronically filed with this Court so as to be received on or before 5:00 p.m. on May 2, 2008, and any reply papers shall be served by overnight courier or by hand on Defendants or their counsel and electronically filed with this Court so as to be received on or before 5:00 p.m. on May 2, 2008.

Mr. Little reserves all arguments as to jurisdiction, service and venue.
 Dated: New York, New York
April 21, 2008

Issued: 3:00 p.m.

and reply papers, if any, shall be filed no later than noon on May 7. Courtesy copies shall be delivered to chambers at the same time as filing.

Hon. Richard Sullivan
United States District Judge

EXHIBIT F

LAW OFFICES

NEUBERGER, QUINN, GIELEN, RUBIN & GIBBER, P.A.

27TH FLOOR
ONE SOUTH STREET
BALTIMORE, MARYLAND 21202-3282
www.nqgrg.com
(410) 332-8550

(WRITER'S DIRECT DIAL NO.)

PRICE O. GIELEN
(410) 332-8584

(DIRECT FAX NO.)

FAX NO.
(410) 332-8561
POG@NQGRG.COM

May 1, 2008

Via Email and Facsimile

Christopher K. Tahbaz, Esquire
Jennifer R. Cowan, Esquire
Debevoise & Plimpton LLP
919 Third Avenue
New York, New York 10022

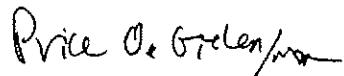
Re: *Inna Gudavadze, et al. v. Joseph Kay, et al.*
Case No: 08-CV-03363 (RJS)

Dear Mr. Tahbaz and Ms. Cowan:

This letter will confirm our conversation of Tuesday, April 29, 2008, wherein I advised you that our client, Defendant, Joseph Kay does not have original, signed copies of the documents enumerated on pages two and three of the Court's April 21 Order in the above-referenced case.

Please be advised that this letter will further confirm our agreement that, in sending this letter and providing the foregoing information, Defendant Kay does not waive or compromise, and shall not be deemed to have waived or compromised, any rights, defenses, objections or arguments that he may have in this action, including but not limited to jurisdiction, service of process or venue, all of which are expressly preserved.

Very truly yours,



Price O. Gielen

POG/tem

cc: Scott M. Himes, Esquire
Nathan D. Adler, Esquire